



## Big River Community Services District

Report Created:1/22/2018

The Big River Community Services District is authorized by LAFCO to provide the following functions: park and recreation and security patrol. The agency does not provide pension or other post-employment benefits (OPEB). The district's service area includes 14 square miles along the Colorado River. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)

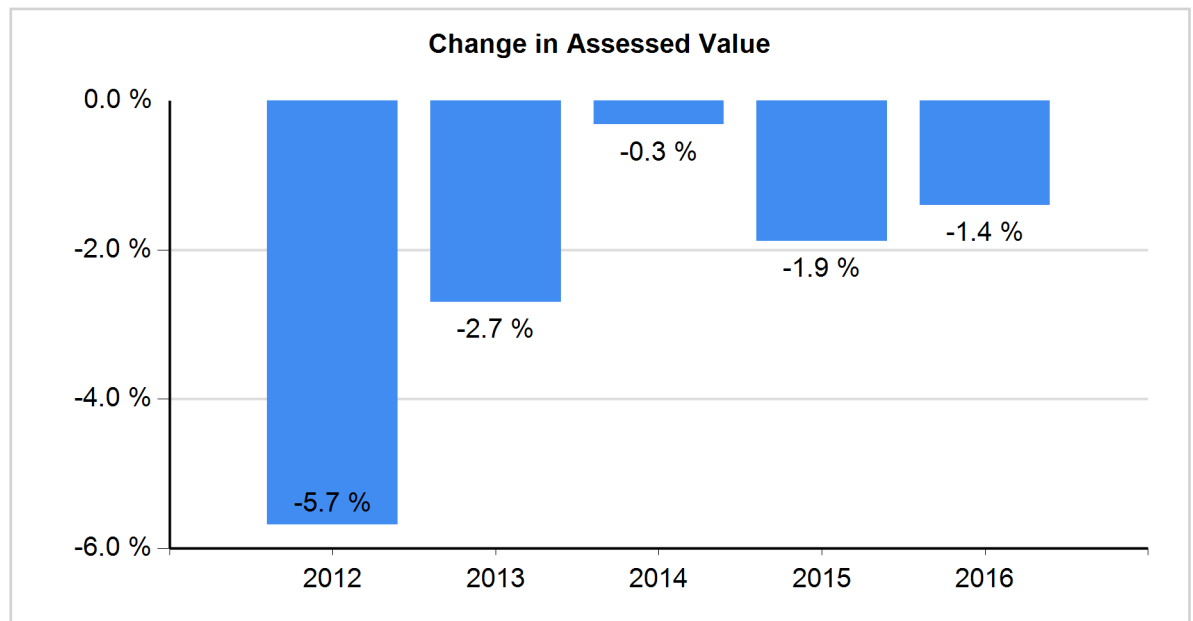
### Change in Assessed Value

#### Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

**Formula:**  
change in tax roll  
value/beginning tax  
roll value

**Source:**  
County Auditor -  
Agency Net  
Valuations



2012	2013	2014	2015	2016
(\$4,947,795)	(\$2,286,451)	(\$271,363)	(\$1,561,636)	(\$1,142,285)
\$87,008,472	\$84,722,021	\$84,450,658	\$82,889,022	\$81,746,737
-5.7%	-2.7%	-0.3%	-1.9%	-1.4%

#### Agency Response



## Big River Community Services District

Report Created:1/22/2018

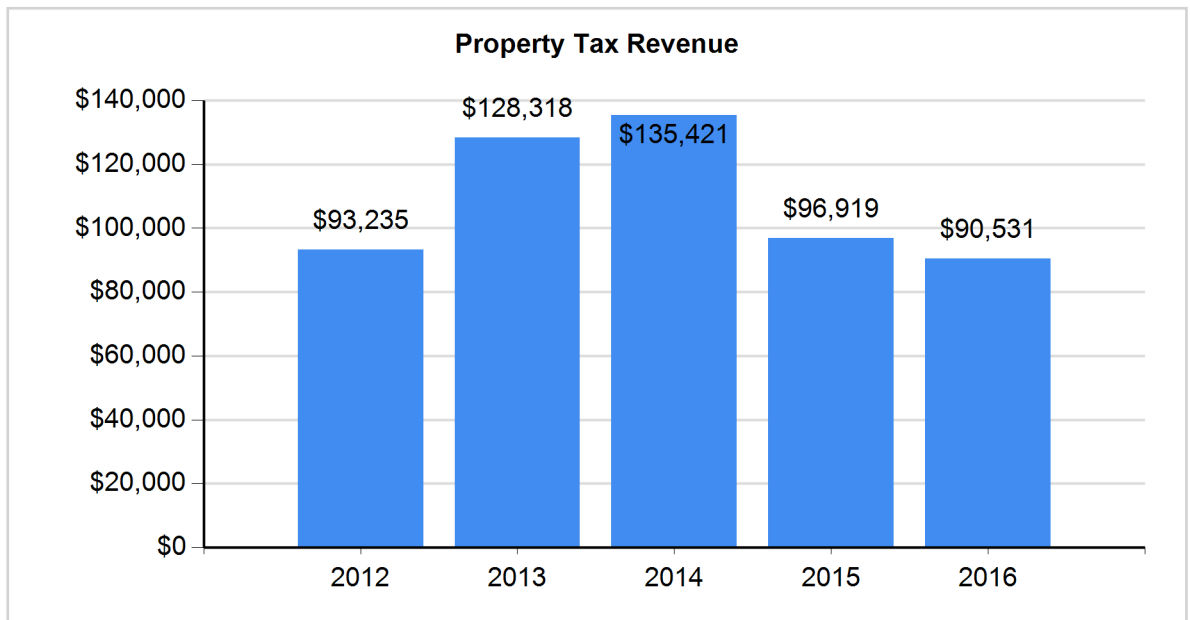
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## Big River Community Services District

Report Created:1/22/2018

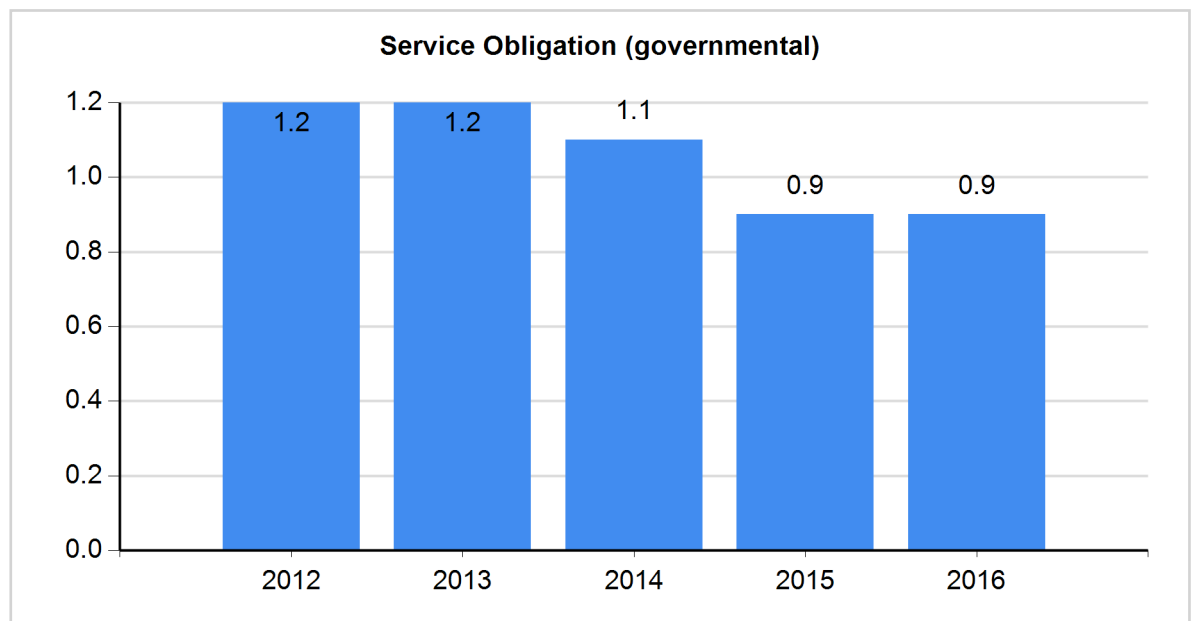
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
operating  
revenue/operating  
expenditures

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$168,897	\$141,652	\$150,921	\$111,367	\$103,353
\$140,613	\$114,930	\$134,693	\$119,627	\$113,503
1.2	1.2	1.1	0.9	0.9

#### Agency Response



## Big River Community Services District

Report Created:1/22/2018

### Liquidity

#### Description

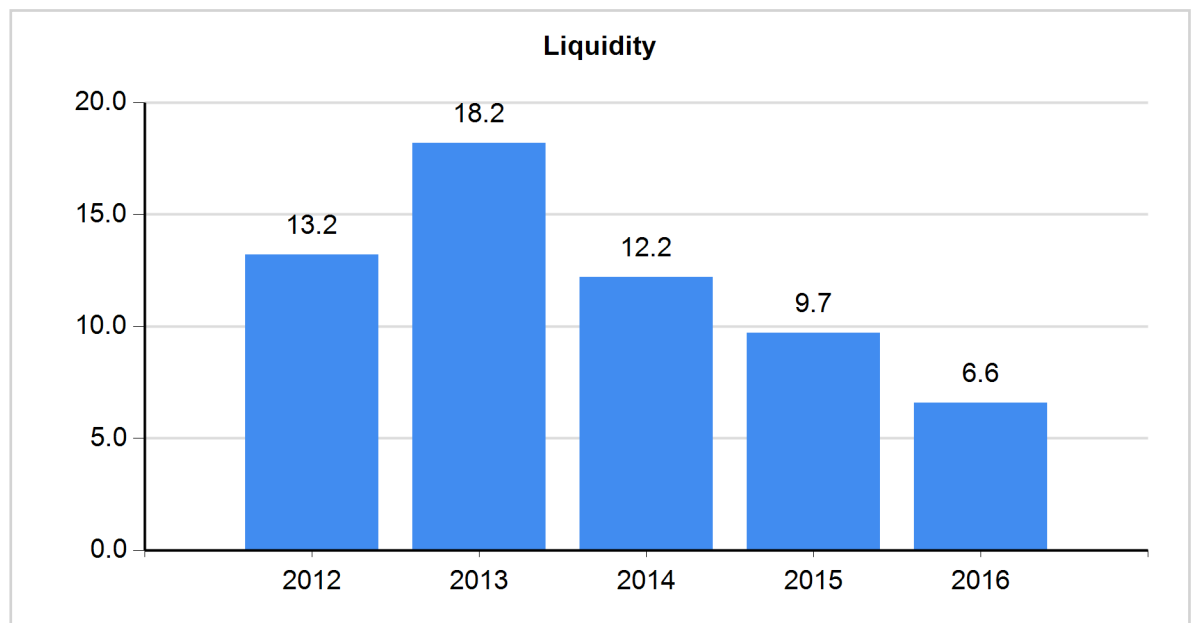
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$106,099	\$104,524	\$90,203	\$80,533	\$73,222
\$8,031	\$5,743	\$7,415	\$8,274	\$11,131
13.2	18.2	12.2	9.7	6.6

### Agency Response